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FOR ACTION

INTEGRATED BUDGETING IN UNICEF

SUMMARY

The Executive Director is presenting the planning, cost structure and approval process for integrated budgeting in UNICEF, in particular in the context of the elaboration of the integrated budget for field offices, in accordance with item 8 of decision 1996/10 (E/ICEF/1996/12/Rev.1).

The only authorization that the Executive Director is requesting from the Executive Board is approval to submit the "Biennial support budget" for the biennium 1998-1999 to the first regular session of the Executive Board in January 1998 instead of to the third regular session of the Executive Board in September 1997 to enable the secretariat to link the country programme recommendation process and the integrated budget process. A draft resolution is contained in paragraph 25.

* E/ICEF/1997/2.

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ABBREVIATIONS

ACABQ	Advisory Committee on Administrative and Budgetary Questions
CEDC	children in especially difficult circumstances
CEE	Central and Eastern Europe
CIS	Commonwealth of Independent States
CPMP	country programme management plan
CPR	country programme recommendation
FSF	funded supplementary funding
GR	general resources
GS	General Service
HWG	Harmonization Working Group
HQ	headquarters
IP	international Professional
MPO	master plan of operations
NP	national Professional
NSF	new supplementary funding
org.	organization
prog.	programme
SB	"Support budget"
SF	supplementary funding
sup.	support
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
US	United States

INTRODUCTION

1. In response to ongoing discussions with the Executive Board and the Advisory Committee on Administrative and Budgetary Questions (ACABQ) on integrated budgeting, the secretariat is presenting the planning, cost structure and approval process for integrated budgeting in UNICEF, in particular in the context of the elaboration of the integrated budget for field offices.

2. The Booz•Allen & Hamilton management study recommendations called for the integration of programme and administrative budgets in country offices and the integration of global funds and administrative budgets at headquarters and regional offices.

3. For the country offices, the management study recommended the following:

(a) The inclusion of a section for both programme- and administrative-type expenditures in one budget;

(b) The development of programme and administrative plans in coordination since administrative expenses fund support for programme activities and spending levels are necessarily related;

(c) The preparation of the budget on the same cycle as the country programme and the presentation of this comprehensive view of country office spending to the Executive Board for review rather than in a fragmented approach.

4. The management study pointed out that global funds introduced another obstacle to transparency and that budgeting and reporting for global funds was undertaken independently from the administrative and programme support budget process. Thus, the management study recommended the following:

(a) Improving the transparency of presenting multiple budgets to the Executive Board and implementing improvements in global funds budgeting and reporting;

(b) Itemizing for each headquarters division and each region amounts allocated from the administrative and programme support budget and global funds.

5. On 28 August 1995, an informal Executive Board/secretariat consultation was held on integrated budgeting. During the consultation, the secretariat introduced the concept of one budget for each country office for the full country programme cycle and the submission of the budget with the country programme recommendation (CPR). It would be reviewed at the mid-term review. Every two years, in conjunction with the presentation of the budget for headquarters and regional offices, a consolidated summary would be prepared for all country offices for information. This concept has been modified somewhat owing to the harmonization of the presentation of budgets exercise being undertaken with the United Nations Development Programme (UNDP) and the United Nations Population Fund (UNFPA) as follows:

(a) The "Biennial support budget" (see definition in annex IV) will cover the "Support budget" of the entire organization and will be submitted to the Board for approval every two years;

(b) The CPR will contain the "Support budget" together with the programme budget for the full programme cycle. The programme budget (see definition in annex IV) will be subject to Board approval. The "Support budget" is presented for information only in the table attached to the CPR.

6. To implement the integrated budget, the following steps have already taken place:

(a) An integrated budget for headquarters and regional offices covering 1996-1997 (E/ICEF/1996/AB/L.5) was submitted to the Executive Board at its second regular session in April 1996. The budget incorporated the budgets of the previous administrative and programme support budget, the global funds budget and the posts previously funded under the 6 per cent recovery provision. Thus, for the first time, an integrated budget was prepared for headquarters and regional offices;

(b) The secretariat reviewed country programmes submitted to the Executive Board in 1996 in an integrated budget format. This meant that, in addition to the proposed levels of the programme budget, the complementary structures of "Programme support" were examined and planned as a constituent part of the country programme.

7. The harmonization of the presentation of budget exercises among UNICEF, UNDP and UNFPA has led to a common format and definition of a "Biennial support budget" submission. The detailed report (E/ICEF/1997/AB/L.3) is being submitted for Executive Board approval at its first regular session in January 1997. The total "Biennial support budget" will be submitted to the Executive Board in the following budget structure:

1998-1999 Biennial support budget
(In thousands of United States dollars)

Programme support:

Country and regional offices
Headquarters

Subtotal

Management and administration of the organization a/

Total gross appropriations

Less: Estimated income to the budget

Estimated net appropriations

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a/ See explanation in paragraph 8 below.

Category 4 expenditure (advocacy and programme development costs), which was included in the integrated budget for headquarters and regional offices, will be separated from the "Biennial support budget". This category will be submitted for Board approval as the programme budget at headquarters and regional offices in a separate draft decision.

8. The country programme budget will be approved in the CPRs. All of the "Support budget" for country offices and the budget for regional offices and headquarters will be appropriated by the Executive Board every two years in the "Biennial support budget". Under this budget structure, the "Support budget" for country offices and regional offices will be classified as "Programme support". "Programme support" at headquarters will constitute the costs of all personnel in the Programme Division and their general operating costs; Supply Division; the Office of Emergency Programmes; or any one-time system improvement cost, which is developed mainly for country offices. The functions of the remaining organization at headquarters dealing with overall policy-making, external relations, information and general administration will be referred to as "management and administration of the organization".

9. Notwithstanding this modification, the original three core principles of integrated budgeting are still maintained. Firstly, for the country offices, the "Support budget" will be planned as a constituent part of the country programme. Thus, the planning for the country office support structure and the planning for the country programme are fully linked. Secondly, the budget planning for headquarters and regional offices will be linked with the country programmes every two years. And lastly, the total resources of UNICEF for each biennium will be presented in an integrated and transparent manner in the "Biennial support budget" submission. The remainder of the present document will explain in more detail how these principles will be achieved in integrated budgeting. The explanation will cover the three stages of budgeting, i.e. planning, cost structure and approval process.

I. PLANNING

10. With the introduction of the integrated budget and a mandatory country programme management plan (CPMP), the country programme preparation process now requires a more rigorous and coordinated approach to programme planning, staffing and budgeting. During the country programme planning process, activities and programme objectives are reflected in the CPR, the master plan of operations (MPO) and each programme plan in the MPO as agreed with the Government. Programme structures are determined in support of the objectives. The MPO covers a summary of the total programmes supported in the country programme cooperation (total resources and the expected phasing for both general resources and supplementary funding are estimated). The necessary planning and technical input provided by the project personnel is also indicated. This information forms the basis for the preparation and use of the CPMP by the country office.

11. During the planning process for the CPMP, the office's organizational structure and other resource management requirements, e.g., staff training and development, is identified. The office organizational structure usually corresponds to the programme structure. For example, a health section will be

responsible for the health programme and a water section will be responsible for the water supply and sanitation programme. In the case of programme communication or supply and logistics, a communication section or a supply section will support all programme sectors. In the case of a decentralized zonal programme implementation approach, a central field services section may supervise all the zonal operations, with technical support from substantive programme sections. The human resources for these sections, whose responsibility is primarily the planning, development and implementation of each programme, are considered as programme inputs. Their associated direct identifiable costs, together with cash and supply assistance, are included in each programme and the corresponding project budgets. In addition, some programmes will include staff whose primary responsibility is to provide technical advice and build national capacity. These will also be considered as programme and project input to these programmes. Costs that cannot be easily allocated to any programme sector are included in the "cross-sectoral costs". The totality of these costs constitute the programme budget.

12. In addition to the above category of programme staff, in each country office, the representative, programme coordinator and information/external relations officer oversee the entire country programme operation, coordinate with regional offices and headquarters, liaise with the local donor community and carry out other substantive activities. The staff structure in this category is more or less the same for almost all country offices. The post levels depend on the size and complexity of the country programme. The associated costs are defined as "substantive support costs" under the "Programme support" part of the "Biennial support budget".

13. Staff providing services in the areas of administration, personnel, finance and accounts usually form the "operations section". The size and levels of this category of staff are determined by the nature and size of the country programme. The associated costs of this category of staff are also included under the "Programme support" part of the "Biennial support budget".

14. The "Support budget" for an office implementing a country programme consisting of both general resources and supplementary funding is prepared to provide a support base for the full country programme. The proportional cost of staff in the "Support budget" involved in the support of the supplementary-funded programme are absorbed by the "Support budget". Programme and project staff directly involved in the implementation of the supplementary-funded programme are included in the supplementary-funded programme budget.

II. COST STRUCTURE

15. Country programme planning is the basis for the CPMP, which then leads to the identification of the office structure and the various direct costs associated with the three different types of staff, i.e., programme staff, substantive support staff and operational support staff. Common general operating costs such as rent, utilities, telecommunications and the rental of office machines, which cannot be directly attributed to each staff member in the office, are included in the "Biennial support budget". The level of common general operating costs for different country offices varies according to the size of the office and local conditions.

16. The total resources for each country programme are presented in the CPRs, together with the "Support budget" in the format as illustrated in annexes I and II. Annex I gives a summary by year for the programme budget and the "Support budget" for the full programme cycle. The programme budget in annex I is further broken down by programme sectors and different funding sources. The "Support budget" is broken down by staff costs and general operating costs. Annex II gives a summary of the number of staff for each programme sector in the programme budget. The total staff costs for general resources and supplementary funding are also given for each programme sector for the entire programme cycle. This information is indicative as the actual staff size may vary according to the funding level and the changing requirements of programmes during implementation. In this regard, it should be noted that the supplementary-funded budget is based on past performance and indicative information rather than assured donor pledges. At the bottom of annex II, the number of staff in the "Support budget" and their costs is also given for the country programme cycle.

17. In the year that the "Biennial support budget" is prepared, the "Support budget" for all of the approved country programmes is updated using the latest exchange rate and inflation factors. However, there will be a few programmes for which the next programme cycle, beginning in the second year of the biennium, will not have started the programme preparation process. For example, when preparing the 1998-1999 "Biennial support budget" in 1997, some programmes with cycles ending in 1998, will not have information about the next programme starting in 1999 to enable preparation of the "Support budget" for 1999. For these countries, the existing "Support budget" for 1998 will be assumed and costed at 1999 levels.

18. All of the "Support budget" for the country programmes and the "Support budget" for headquarters and regional offices are totalled to derive the entire "Biennial support budget". During this process, the support staffing size and its costs are reviewed in their entirety and adjusted according to financial affordability. The "Support budget" and the programme budget are summarized in the "Biennial support budget" document and broken down by regions as shown in annex III.

19. The Booz•Allen & Hamilton management study has also recommended integrated reporting for all expenditure types to provide full transparency. The same classification system is used for those expenditure types which are common to the programme budget and the "Support budget". This system will enable reporting and analysis of the total actual expenditure from the programme and the support budgets by object of expenditure. In addition, programme budget expenditure is recorded with programme, project and donor contribution codings.

III. APPROVAL PROCESS

20. As explained in paragraph 4 above, there will still be two budget approval processes, one for the "Biennial support budget" and one for CPRs; information about each of these processes will be presented in the budget approval document whether it is a CPR or a "Biennial support budget" document. Having a total "Biennial support budget" responds to the concern expressed by ACABQ and the Executive Board when reviewing the last integrated budget for headquarters and regional offices (E/ICEF/1996/AB/L.5).

21. The strategic framework for the integrated budget calls for the development of a country office plan for the "Support budget" that contributes to the effective and efficient implementation of the country programme. This means that in order for the "Biennial support budget" to be formulated accurately, the CPR should be substantially completed.

22. The submission of the budget to the third regular session of the Executive Board in September 1997 would require the scheduling of the ACABQ review in May, i.e., before the completion of the CPR process in June. To maintain the integrity of both the CPR and the integrated budget processes, the "Support budget" should not be formulated before the programme has been sufficiently articulated through the development of the MPO and draft CPR.

23. As an exceptional case, due to the change in the budgeting process now being proposed, it is necessary that the "Biennial support budget" be reviewed by the Executive Board at the first regular session in January 1998 rather than at its third regular session in 1997. For the future, the secretariat will propose changes in the scheduling of reviews to avoid this situation.

IV. CONCLUSION

24. The proposed integrated budget, in terms of the planning, costing and approval processes described above, will achieve the following benefits:

(a) The integrated budgeting process in the country offices reflects the principle that programme activity is the core of UNICEF work and the primary driver of expenditure. The process enables a systematic review of the relationship between the programme and the "Support budget" required throughout the country programme cycle;

(b) There will be a complete picture of resources spent in one country;

(c) The "Biennial support budget" preparation process links headquarters and regional office activities to the requirements of the country programmes and ensures that the budgets are within the financial framework;

(d) The "Biennial support budget" will follow the format agreed in the harmonization of the presentation of budgets exercise with UNDP and UNFPA.

V. DRAFT RESOLUTION

25. The decision to be made by the Executive Board on the basis of the present document is the adoption of the following draft resolution relating to integrated budgeting:

Draft resolution

The Executive Board

1. Takes note of the report on "Integrated budgeting in UNICEF" (E/ICEF/1997/AB/L.4) and the comments made by delegations;

2. Takes into account that the requirement for the "Biennial support budget" submission to the September 1997 session of the Board, in accordance with decision 1995/31 (E/ICEF/1995/9/Rev.1), would require the scheduling of the ACABQ review in May 1997 before the completion of the CPR process in June 1997;

3. Agrees that the "Support budget" should not be formulated before the programme has been sufficiently articulated through the development of the MPO and the draft CPR;

4. Decides that, in order to maintain the integrity of both the CPR and integrated budget processes, the "Biennial support budget" for 1998-1999, on an exceptional basis, be reviewed by the Executive Board at its first regular session in January 1998;

5. Requests the secretariat to continue consultations with the Executive Board concerning scheduling coordination with a view to presenting future biennial budgets before the beginning of the biennium.

Annex I

COUNTRY PROGRAMME RECOMMENDATION TABLE 3: PLANNED YEARLY EXPENDITURES

COUNTRY : AAA
PROGRAMME CYCLE : 1997-2001 (In thousands of United States dollars)

		1997	1998	1999	2000	2001	Total
HEALTH AND NUTRITION	GR	330	343	335	331	327	1,666
	FSF	221					221
	NSF	2,148	2,165	1,834	1,862	1,796	9,805
	TOTAL	2,699	2,508	2,169	2,193	2,123	11,692
WATER AND SANITATION	GR	183	154	164	148	166	815
	FSF	280					280
	NSF	1,514	1,800	1,800	1,800	1,800	8,714
	TOTAL	1,977	1,954	1,964	1,948	1,966	9,809
EDUCATION	GR	125	160	170	170	170	795
	FSF	300					300
	NSF	1,200	1,200	1,200	1,222	1,300	6,122
	TOTAL	1,625	1,360	1,370	1,392	1,470	7,217
CEDC	GR	130	130	114	130	112	616
	FSF	195					195
	NSF	500	600	600	600	505	2,805
	TOTAL	825	730	714	730	617	3,616
ADVOCACY	GR	82	45	45	45	45	262
	FSF	103					103
	NSF	377	400	400	400	400	1,977
	TOTAL	562	445	445	445	445	2,342
PLANNING, MONITORING & EVALUATION	GR	137	71	71	71	71	421
	FSF	137					137
	NSF	141	300	300	300	300	1,341
	TOTAL	415	371	371	371	371	1,899
CROSS-SECTORAL	GR	93	97	101	105	109	505
	FSF						
	NSF						
	TOTAL	93	97	101	105	109	505
TOTAL, PROGRAMME BUDGET	GR	1,080	1,000	1,000	1,000	1,000	5,080
	FSF	1,236					1,236
	NSF	5,880	6,465	6,134	6,184	6,101	30,764
	TOTAL	8,196	7,465	7,134	7,184	7,101	37,080
STAFF COSTS a/		1,007	976	951	965	1,015	4,914
GENERAL OPERATING COSTS		452	454	495	553	632	2,586
TOTAL, ESTIMATE SUPPORT BUDGET		1,459	1,430	1,446	1,518	1,647	7,500
GRAND TOTAL		9,655	8,895	8,580	8,702	8,748	44,580

GR = general resources.
FSF = funded supplementary funding.
NSF = new supplementary funding.

a/ Including consultants and temporary assistance.

Annex II

COUNTRY PROGRAMME RECOMMENDATIONS TABLE 4 : LINKAGE OF PROGRAMME BUDGET AND STAFFING/STAFF COSTS

COUNTRY : AAA
PROGRAMME : 1997-2001

PROGRAMME SECTION/AREAS AND FUNDING SOURCES	PROGRAMME BUDGET (In thousands of US dollars) GR	FSF	NSF	TOTAL	POSTS a/ D2/L7	D1/L6	P/L5	P/L4	P/L3	P/L2	IP	NP	GS	TOTAL	STAFF COSTS b/ (In thousands of US dollars) IP	LOCAL	TOTAL
GENERAL RESOURCES :																	
HEALTH AND NUTRITION	1,666			1,666	0	0	0	0	0	0	0	1	1	2	147.6	378.4	526.0
WATER AND SANITATION	815			815	0	0	0	0	0	0	0	1	0	1	0.0	272.6	272.6
EDUCATION	795			795	0	0	0	0	0	0	0	1	0	1	0.0	198.7	198.7
CEDC	616			616	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
ADVOCACY	262			262	0	0	0	0	0	0	0	0	0	0	0.0	38.6	38.6
PLANNING, MONITORING & EVALUATION	421			421	0	0	0	0	0	0	0	0	1	1	134.7	108.5	243.2
CROSS-SECTORAL	505			505	0	0	0	0	0	0	0	1	1	2	0.0	434.8	434.8
TOTAL GR	5,080			5,080	0	0	0	0	0	0	0	4	3	7	282.3	1,431.6	1,713.9
SUPPLEMENTARY FUNDING :																	
HEALTH AND NUTRITION		221	9,805	10,026	0	0	0	1	0	0	1	2	2	5	799.7	501.0	1,300.7
WATER AND SANITATION		280	8,714	8,994	0	0	0	0	0	0	0	1	5	6	0.0	574.7	574.7
EDUCATION		300	6,122	6,422	0	0	0	0	1	0	1	0	4	5	729.8	449.0	1,178.8
CEDC		195	2,805	3,000	0	0	0	0	0	0	0	1	0	1	0.0	283.4	283.4
ADVOCACY		103	1,977	2,080	0	0	0	0	0	0	0	1	2	3	0.0	375.0	375.0
PLANNING, MONITORING & EVALUATION		137	1,341	1,478	0	0	0	0	1	0	1	1	1	3	595.0	283.7	878.7
CROSS-SECTORAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0
TOTAL SF		1,236	30,764	32,000	0	0	0	1	2	0	3	6	14	23	2,124.5	2,466.8	4,591.3
TOTAL GR & SF	5,080	1,236	30,764	37,080	0	0	0	1	2	0	3	10	17	30	2,406.8	3,898.4	6,305.2
SUPPORT BUDGET	Operating costs			2,586													
	Staffing				0	1	1	1	0	0	3	2	9	14	2,510.0	2,404.3	4,914.3
GRAND TOTAL (GR + SF + SB)					0	1	1	2	2	0	6	12	26	44	4,916.8	6,302.7	11,219.5
	Number of posts and staff costs:																
	Current programme cycle										7	10	29	46			
	At the end of proposed programme cycle (indicative only)										6	12	26	44	4,916.8	6,302.7	11,219.5

GR = general resources.
SF = supplementary funding.
FSF = funded supplementary funding.
NSF = new supplementary funding.
IP = international Professional.
NP = national Professional.
GS = General Service.
SB = support budget.

a/ Each post, regardless of its funding source, supports the country programme as a whole.
b/ Excludes temporary assistance and overtime; includes costs of United Nations volunteers.

Annex III

USE OF RESOURCES: ESTIMATED REGIONAL DISTRIBUTION OF PROGRAMMES AND PROGRAMME SUPPORT

	1996 - 1997						1998 - 1999					
	Regular resources $	%	Other resources $	%	Total resources $	%	Regular resources $	%	Other resources $	%	Total resources $	%
WEST AND CENTRAL AFRICA												
A Programmes					00						00	
B Programme support:												
Country offices					00						00	
Regional office					00						00	
Subtotal - Prog. support	00		00		00		00		00		00	
Total West and Central Africa	00	00	00	00	00	00	00	00	00	00	00	00
EASTERN AND SOUTHERN AFRICA												
A Programmes					00						00	
B Programme support:												
Country offices					00						00	
Regional office					00						00	
Subtotal - Prog. support	00		00		00		00		00		00	
Total Eastern and Southern Africa	00	00	00	00	00	00	00	00	00	00	00	00
MIDDLE EAST AND NORTH AFRICA												
A Programmes					00						00	
B Programme support:												
Country offices					00						00	
Regional office					00						00	
Subtotal - Prog. support	00		00		00		00		00		00	
Total Middle East and North Africa	00	00	00	00	00	00	00	00	00	00	00	00
EAST ASIA AND THE PACIFIC												
A Programmes					00						00	
B Programme support:												
Country offices					00						00	
Regional office					00						00	
Subtotal - Prog. support	00		00		00		00		00		00	
Total East Asia and the Pacific	00	00	00	00	00	00	00	00	00	00	00	00
SOUTH ASIA												
A Programmes					00						00	
B Programme support:												
Country offices					00						00	
Regional office					00						00	
Subtotal - Prog. support	00		00		00		00		00		00	
Total South Asia	00	00	00	00	00	00	00	00	00	00	00	00
AMERICAS AND THE CARIBBEAN												
A Programmes					00						00	
B Programme support:												
Country offices					00						00	
Regional office					00						00	
Subtotal - Prog. support	00		00		00		00		00		00	
Total Americas and the Caribbean	00	00	00	00	00	00	00	00	00	00	00	00
CEE/CIS AND THE BALTIC STATES												
A Programmes					00						00	
B Programme support:												
Country offices					00						00	
Regional office					00						00	
Subtotal - Prog. support	00		00		00		00		00		00	
Total CEE/CIS and the Baltic States	00	00	00	00	00	00	00	00	00	00	00	00
INTERCOUNTRY												
A Programmes	00		00		00		00		00		00	
Total Intercountry	00	00	00	00	00	00	00	00	00	00	00	00
HQ OVERALL PROGRAMME SUPPORT	00	00	00	00	00	00	00	00	00	00	00	00
TOTAL												
A Programmes	00	00	00	00	00	00	00	00	00	00	00	00
B Programme support:												
Country and regional offices	00	00	00	00	00	00	00	00	00	00	00	00
Headquarters support	00	00	00	00	00	00	00	00	00	00	00	00
Subtotal - HWG prog. sup.	00	00	00	00	00	00	00	00	00	00	00	00
Total Prog. and programme support	00	00	00	00	00	00	00	00	00	00	00	00
C Management and administration of org.	00	00	00	00	00	00	00	00	00	00	00	00
GRAND TOTAL	00	00	00	00	00	00	00	00	00	00	00	00

/...

Annex IV

HARMONIZATION: TERMINOLOGY

Biennial support budget

The budget of an organization covering "Programme support" and "Management and administration" of the organization.

Programmes 1/

Direct inputs needed to achieve the objectives of a specific project or programme for development cooperation. This may typically include experts, support personnel, supplies and equipment, subcontracts, cash assistance and individual or group training.

Programme support

Organizational units whose primary function is the development, formulation, delivery and evaluation of an organization's programmes. This will typically include units that provide backstopping of programmes either on a technical, thematic, geographic, logistical or administrative basis.

Management and administration of the organization

Organizational units whose primary function is the maintenance of the identity, direction and well-being of an organization. This will typically include units that carry out the functions of executive direction, organizational policy and evaluation, external relations, information and administration.

1/ "Programmes", in the context of integrated budgeting in UNICEF, equate to "Programme budgets".